

# **Chapter 400 - Agreements and Modifications**

## **Subchapter 01 - Agreements and Modifications**

### **40001.401 State Enabling Legislation**

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There must be authority under State law for a State to enter into a Section 218 Agreement with the Commissioner of Social Security to extend coverage under the agreement, carry out the provisions of the agreement, and permit modifications to the agreement. Such authority is usually provided by specific enabling legislation. All States have enacted enabling legislation to enter into agreements.

The State enabling legislation must authorize all provisions contained in the State's Section 218 Agreement. It must provide for the election of optional exclusions or state these exclusions are not permitted. If optional exclusions are permitted, it must specify whether such exclusions may be exercised by individual coverage groups or whether such optional exclusions will mandatorily apply to all coverage groups included under the State's agreement.

At the State's request, SSA will assist the State in conforming the State's enabling legislation with the provisions of Federal law. Requests for assistance should be directed to the PSSO.

### **40001.405 SSA-State Negotiation Process**

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The official designated by the State or interstate instrumentality to handle the State's Section 218 Agreement negotiates with the PSSO on all matters related to the agreement. The designated official authorizes all modifications to the agreement and submits these to the PSSO.

### **40001.410 Original Agreement**

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#### **A. CONTENT**

The Section 218 Agreement is a legal document, which incorporates the provisions, definitions, and conditions for coverage under the agreement and as defined under Federal and State laws. It provides the authority for covering employees of the State and its political entities. It also provides the authority for adopting optional exclusions to the extent permitted by Federal and State laws. Provisions that apply on a statewide basis may be included in the original agreement (or a later modification). The agreement includes a statement that the State will comply with SSA regulations for administering the agreement. It establishes the framework for the continuing relationship between the State and SSA.

If the State wishes to cover the services of individuals who are ineligible for membership in a retirement system only for the period in which they are ineligible, the agreement must so specify.

The agreement must specify the date on which it will be effective. In addition to specifying the effective date of the agreement, the agreement may provide different effective dates for different political subdivisions and coverage groups listed in the appendices.

## **B. APPENDIX**

The original agreement should have an appendix that identifies the political subdivisions or coverage groups being covered, and the extent of the coverage, i.e., effective date of coverage and optional exclusions. Where absolute coverage groups are included, the appendix shows whether all or only certain designated groups are included. At least one political subdivision or coverage group must be appended to an agreement.

## **C. PREPARING AN ORIGINAL AGREEMENT**

Since all States have entered into original agreements, the following applies to interstate instrumentalities. The interstate instrumentality should submit two original modifications with the pen and ink signature(s) of the designated official(s) to the PSSO. If the instrumentality wants more than one signed copy, it should provide the extra copies. One executed copy will be returned to the instrumentality. The other original copy is retained by the RO. (The interstate instrumentality may submit a draft of the original agreement to the PSSO for preliminary review.)

## **D. PSSO-RO REVIEW OF ORIGINAL AGREEMENT**

The PSSO reviews the agreement to confirm that the designated official has signature authority; the instrumentality is not already covered under Section 218, and there is supporting documentation concerning the legal status of the instrumentality. After review, the PSSO sends the agreement and documentation to the RO for legal clearance and execution. (PSSO should maintain a photocopy for the pending file.) The agreement is executed by the Regional Commissioner or the Deputy Regional Commissioner on behalf of the Commissioner of Social Security.

# **40001.415 Changing Provisions of Original Agreement**

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## **A. NEED FOR CHANGES**

The State's agreement must reflect the Federal statutory requirements with respect to coverage. Legislative provisions enacted by Congress and implemented by the State may require amendments to the agreement to reflect changes in Federal and State laws.

## **B. MODIFYING THE ORIGINAL AGREEMENT**

Amendments to the original agreement are made by modifications to the agreement. If the modification is changing the original agreement, it should be introduced by the following language:

“The Commissioner of Social Security and the State of \_\_\_\_\_, acting through its representative designated to administer its responsibilities under the agreement of (date original agreement executed), hereby accept the following amendments to said agreement.”

The introductory paragraph should be followed by the revisions to be made in the agreement.

## **C. DEFINITION OF COVERAGE GROUP**

If a State or interstate instrumentality agreement does not include retirement system group coverage in the definition of a “coverage group,” an amendment to the original agreement is necessary before coverage can be extended to positions covered under a retirement system. The modification should state:

Paragraph (4) of Part A of said agreement (Definitions) is amended to read:

The term “coverage group” means a coverage group as defined in Section 218(b)(5) of the Social Security Act, and for the purpose of Section 218(c) of the Social Security Act only, the term “coverage group” shall also mean a coverage group as defined in Section 218(d)(4) of the Social Security Act.

## **40001.420      Modifications to the Original Agreement**

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### **A. PURPOSE OF MODIFICATIONS**

Modifications amend the agreement to extend coverage to new groups of employees, identify new political subdivisions joining a public retirement system, correct errors in previous modifications, implement changes in Federal or State law and, under very limited circumstances, exclude services or positions previously covered.

### **B. PREPARING MODIFICATIONS**

States do not need to submit modifications to SSA in draft form. However, if the modification is complex or there is a question concerning the legality of any provision of the modification, the State may request a preliminary review of the modification from the RO through the PSSO to ensure the modification accomplishes its purpose.

The State should submit two original modifications with the pen and ink signature(s) of the authorized State official(s) to the PSSO. If the State wants more than one signed copy, it should provide the extra copies.

The PSSO reviews the modification, determines whether the State official has signature authority, the modification number is in sequential order, the entity is not already covered under Section 218, and supporting documentation is appropriate. After review, the PSSO sends the modification and documentation to the RO for technical review, legal clearance and execution on behalf of the Commissioner of Social Security. (PSSO should maintain a photocopy for the pending file.)

### **C. CONTENT OF MODIFICATION**

A modification must clearly state what purpose it is to accomplish. It is recommended that the sample language in the exhibits at the end of this chapter be used by the State to the extent practicable in preparing modifications. If special language is required for a modification, the State should request assistance from the PSSO or RO.

If optional exclusions are taken, they must be listed. If optional exclusions were provided for on a state-wide basis in the original agreement, they may or may not be repeated in each modification. If part-time positions or a class(es) of part-time positions are excluded, the definition of part-time position should be included in the modification.

If duplications of the name exist in the State for entities such as townships and school districts, the county designation should be added for more precise identification.

### **D. <sup>1</sup>INFORMATION TO FORWARD WITH MODIFICATION**

Additional information may be provided on a separate sheet or included in the modification itself. Such instances where additional information may be necessary are:

- If the status of the entity is not apparent from the name, the State should include a reference to the statutory authority which established its status. Each modification must provide the IRS issued Federal Employer Identification Numbers (FEIN) for each entity.
- When a retirement system coverage group is included in a modification, the modification must be accompanied by the certification of the governor or his designate.

## **E. SIGNING AND NOTIFICATION OF APPROVAL**

If minor corrections (i.e., misspellings, typos) are necessary before a modification can be executed, SSA will ask the State to provide written authority to make the change. Changes made pursuant to the State's authorization must be handwritten in ink, identify the authorizing document, show the name and title of the authorizing State official, the date the change is made and the name of the person making the change. The State's original authorization is attached to the RO original executed modification. Major changes may require the State to rewrite the modification. If this is necessary, the RO will keep a copy of the modification initially submitted in case it is necessary to establish the date of its submittal.

After the modification is executed, the RO will send the State Administrator a notification of approval letter with an executed copy(s) of the modification (and a copy of the State's authorization for any changes, if any). The State and the SSA RO each maintain an original, signed modification as a permanent record.

RO will send a photocopy of the notification approval letter and the executed modification to the:

- “PSSO (this copy replaces pending file copy);
- “SSA, OISP, OEIE, State and Local Coverage, RRCC #0123, 6401 Security Blvd., Baltimore, MD 21235-6401; and
- “IRS Service Center, 1160 West 1200 Street South, Entity Control Unit Stop 6273, Ogden, Utah 84201. Copies of Regional Chief Counsel Opinions should also be sent to OEIE.

Copies of Regional Chief Counsel Opinions should also be sent to OEIE.

## **F. EFFECTIVE DATE OF COVERAGE**

The effective date is the date which coverage begins. The effective date of coverage must be shown in the modification to extend coverage.

NOTE: The date of “execution” is the date the modification is signed by SSA.

## **40001.425 Withdrawal of Modification**

After submitting a modification, the State may decide that it does not wish to proceed further with the modification. The State may withdraw the modification by written request at any time prior to its execution on behalf of the Commissioner of Social Security. If a modification is withdrawn, the RO will return all copies of the unexecuted modification to the State.

### **1. Action Item - 09/24/2004**

Clarified language in D. “Information to Forward with Modification”.  
Changed “Effective Date of Coverage” to F.

## **40001.430      SSA Disapproval of Modifications**

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A modification must meet the requirements of Federal and State laws. If it does not, the State must either withdraw the modification or the modification will be disapproved by the Commissioner and all copies will be returned to the State with an explanation for the disapproval.

## **40001.435      Designated Date for Retroactivity Purposes**

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A State or interstate instrumentality may designate a date to control for purposes of who is entitled to retroactive coverage (as distinguished from the effective date of retroactivity). The date designated cannot be earlier than the date the modification is mailed or otherwise delivered to SSA or later than the date the modification is signed by the State.

The modification should include the following statement: “In accordance with Section 218(e)(2) of the Act the State of \_\_\_\_\_ designates the following date: \_\_\_\_\_ (month) \_\_\_\_\_ (day) \_\_\_\_\_ (year) .”

If the State wishes to designate the same date for all coverage groups included in a modification, include the statement at the end of the modification. If different designated dates are desired, the statement should follow each coverage group listing.

A State or interstate instrumentality should designate a date to control retroactivity or advise specifically that it does not wish to do so. This information should be included in the body of the modification to eliminate questions in the future regarding the State's intent. It may also be included in the covering transmittal letter.

**NOTE:** Modifications that provide only prospective coverage should not contain a 218(e)(2) designated date.

## **40001.440      Coverage for Previously Terminated Group**

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The State may extend coverage to a coverage group previously covered and terminated prior to 1983. The modification should include a statement that the group's coverage had previously terminated, the effective date of termination, and the previously assigned 69 Employer Identification Number (69 EIN) and modification number.

A previously terminated coverage group is treated as if it had not previously been covered. Thus, positions which had originally been covered as part of a absolute coverage group and subsequently brought under a retirement system may now be covered only in accordance with the rules applicable to retirement system coverage groups.

A State may exercise whatever options are available (e.g., optional exclusions, coverage of ineligible, definition of part-time services, retroactive coverage, etc.) without regard to what the original modification applicable to the terminated coverage group had provided.

## **40001.445      Modification to Cover Ineligibles**

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If a State wishes to extend Social Security coverage to ineligibles of a retirement system, the State may cover them as part of the absolute coverage group or as part of the retirement system coverage group. The State must decide at the time of extending coverage to the ineligibles whether coverage will cease or continue if the ineligibles later become eligible for membership in the retirement system. This must be stated in the modification.

### **A. COVERAGE FOR INELIGIBLES CONTINUES**

If the State decides to continue the coverage of ineligibles the following language should be used in the modification:

“It is further agreed that the services of an ineligible employee shall continue to be covered by said agreement if, after the effective date specified herein, he or she becomes eligible to be a member of the (Insert exact full name of retirement system).”

### **B. COVERAGE FOR INELIGIBLES CEASES**

If the State decides coverage of ineligibles will cease if they later become eligible for membership in the retirement system, the following language should be used in the modification:

“It is further agreed that the services of any ineligible employee referred to in this modification shall not be covered by this agreement on or after the date he or she becomes eligible to be a member of the (insert exact full name of retirement system) but only if prior to such date the services performed by employees in positions covered by the retirement system in which the employee is ineligible for membership are not covered by this agreement.”

If the State chooses to cease the coverage of services of ineligibles when they become eligible for membership in the retirement system, the State may do so on a statewide basis in the basic agreement.

## **40001.450      Error Modifications**

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### **A. CLERICAL OR TYPOGRAPHICAL ERRORS**

A clerical or typographical error made in the preparation of a modification which does not affect the coverage, e.g., School District No. 12 incorrectly typed as School District No. 13, may be corrected by a statement over the signature of the State official.

### **B. MODIFICATION ERRORS**

If an error relates to the extent of the coverage or the effective date of coverage, an error modification is necessary. The error modification must clearly explain the nature of the error and request its correction. The State must provide evidence which establishes an error actually occurred. An example of acceptable evidence is a copy of the intrastate agreement of coverage between the State and the political entity. If this is not available, other evidence may include minutes of meetings or statements by appropriate officials stating the intent at the time Social Security coverage was requested. In addition, reporting practices must have been consistent with intent.

Generally, an error in an agreement or modification which can be corrected by a subsequent modification results from a situation where all individuals or agencies concerned took every action they believed necessary to effectuate the coverage desired, but through a clerical error, or some similar reason, failed to accomplish the objective.

Corrections are not limited to errors made by the State agency itself as an error on the part of a political entity may also be corrected.

#### **40001.455      Error Modification to Delete Political Entities Which Did Not Exist or Have Employees**

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A political entity which was listed in an agreement or modification, but was not in existence at the time of execution, or on the designated date, or did not have any employees to whom the agreement could be made applicable, should be removed from the agreement. A modification is required for this purpose. A modification to correct such an error should be accompanied by evidence which establishes the error.

A political entity which had no employees at the time it was included in the agreement, but may have employees in the foreseeable future should not be removed from the agreement.

#### **40001.460      Error Modification to Delete Nongovernmental Entity**

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If a nongovernmental entity was erroneously listed as a political subdivision in an agreement or modification, a modification must be submitted to delete the entity involved. The modification should be accompanied by evidence to establish the error. This should include a reference to the statutory or other authority under which the entity was created and any other evidence establishing its status; for example a ruling from the Railroad Retirement Board that the entity is covered under the Railroad Retirement Act.

#### **40001.465      Modifications to Correct Errors**

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##### **A. GENERAL**

Error modifications must be accompanied by evidence of the error. It can be excerpts from minutes of meetings, affidavits by State or local officials, copies of intrastate agreements, etc. Either the State or local government may have made the error. An entity's change of mind regarding the coverage is not a correctable error.

##### **B. ERRONEOUS REPORTS WITHOUT COVERAGE**

A political subdivision without a Section 218 agreement may be reporting Social Security for employees who are members of the public retirement system. Or, an entity without a Section 218 Agreement or a retirement system has been withholding and reporting Social Security since before 1990.

To correct erroneous reporting, the State may provide coverage through an error modification or a regular Section 218(e)(3) modification. In either case, if the error involves a retirement system, the State must comply with the referendum procedures. If the retirement system was not in existence at the time the error was made, the coverage group would be covered as an absolute coverage group under Section 218(b)(5) of the Act and a referendum would not be necessary.

## **C. ERROR MODIFICATION**

An error modification provides coverage as of the date the error first occurred. The effective date is the first day of the first period (quarter or year) for which the erroneous reports were filed, but no earlier than the date the entity came into existence. Use of an error modification sometimes results in a substantial tax liability. This occurs when the error exists over a long period. For this reason, a modification that utilizes the provision of Section 218(e)(3) of the Act is generally preferable to using the error modification.

The error modification should list the entity, show the services covered, optional exclusions, the FEIN under which the erroneous reports were filed, and provide for coverage to begin on the first day of the period for which reports were first erroneously made to IRS. If possible, the State should ask the PSSO to obtain scouting before submitting the modification. This means the PSSO will determine whether SSA records show the entity submitted reports to IRS under the FEIN for the periods involved. (The PSSO may ask OCO to obtain the scouting.) The scouting results are used as evidence of the error. The State should submit information concerning whether retroactive coverage is possible under State law.

In order to execute the error modification, SSA must establish that the entity is a political subdivision and that erroneous reports were filed with IRS. Therefore, unless this has already been established, the modification should include a reference to the statutory authority under which the organization was created or provide other evidence establishing its status.

**NOTE:** Some 501(c)(3) entities made payments to IRS due to erroneous notification by IRS that coverage is mandatory under the provisions of the 1983 Amendments. If the entity decides it wants to preserve the coverage, an error modification is appropriate.

## **D. SECTION 218(e)(3) MODIFICATION TO CORRECT ERROR**

This is a regular modification that deems former employees to be part of the coverage group on the date designated to control for retroactive coverage provided the following conditions are met:

- payments were made to IRS, and
- no refund has been received.

Any effective date consistent with Federal and State law may be used. It is desirable that the effective date include at least one period barred to refund under the IRS time limits. This type of modification provides coverage only for former employees who were erroneously reported. It ensures that all former employees who were not reported are covered. If State law limits retroactivity to current years, it may be necessary to use the error modification to provide the desired coverage.

The effective date for a Section 218(e)(3) modification is tied to the statute of limitations for correction of the earnings records—three years, three months and 15 days. By statute, SSA is barred from deleting an individual's earnings beyond this point. If the modification is effective prior to expiration of the statute of limitations, this validates the coverage and SSA will retain the earnings for the barred period. SSA cannot delete the earnings from any barred period, even if the entity does not want coverage and no modification is executed. The State may submit a regular modification to include a coverage group which reported without coverage. If a refund has not been received, the State may preserve the coverage of former employees.



This modification cannot be used if the State chooses to use the divided vote procedure to cover a retirement system (because former employees could not vote and would not be protected).

#### **40001.470      Political Entity Erroneously Included in More Than One Modification**

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If a State extends the same coverage to the same political subdivision in more than one modification, the error must be corrected. The State should forward a written request to the PSSO for the deletion of the reference to the political subdivision in the later modification. A new modification is not required to correct the error.

#### **40001.475      Changes in Entity Name**

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If the name of an entity covered under a State's Section 218 Agreement is changed, the State should send a written notice of the name change to the RO. The notice should include:

- prior name of the entity;
- modification number that covers the entity;
- entity's new name;
- legal documentation for the name change; and
- a statement concerning whether there has been a change in the entity's composition.

If only a name change occurred and the entity's composition remains the same or the entity merely annexes or gives up territory and its legal status is not changed, a written notice of the name change with legal documentation for the name change is sufficient.

However, if the name change reflects the dissolution of the old entity and the creation of a new entity, a new modification may be required to cover employees of the new entity. In these situations, the RO will request a legal review of the name change from the Regional Chief Counsel's office. The State Administrator may be asked to contact the State Attorney General's office for an opinion on the legal status of the entity under State law.

RO will update its files and send a copy of the notice of name change to the PSSO and the IRS. The RO will attach the notice of name change to the modification that covered the "old name" entity. The RO will contact the State official if additional information is necessary.

#### **40001.480      Termination of Section 218 Agreements**

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Effective April 20, 1983, Section 218(g) of the Act was amended to provide that no coverage agreement may be terminated, either in its entirety or with respect to any coverage group. This amendment prohibited the termination of Social Security coverage in effect on April 20, 1983, without regard to whether a notice of termination was in effect on that date, and also applies to any agreement or modification which would become effective after that date. Any terminations, which were not in effect prior to April 20, 1983, are legally prohibited. This applies not only to voluntary terminations, but also to involuntary terminations for failure to comply with the agreement.

In addition, the 1983 amendments allow States and interstate instrumentalities to modify their agreements to cover groups whose coverage was previously terminated. Once having again obtained coverage, coverage may not be terminated.

## **40001.485      Legally Dissolved Entities**

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Although the 1983 Social Security Amendments prohibited the termination of Social Security coverage, there are still instances where an entity may be legally dissolved. When a political subdivision or absolute coverage group is legally dissolved, the State must submit to SSA a notice of legal dissolution to delete the dissolved entity from the State's agreement.

### **A. DISSOLVED ENTITY VS INACTIVE ENTITY**

A "dissolved" entity is an entity that has been legally dissolved and no longer exists. An "inactive" entity is an entity that no longer has any employees and has not been legally dissolved.

When an entity becomes inactive or re-activated, the State should send a letter to the RO. The letter should include the name of the entity, the entity's EIN, the modification number the entity is covered under, and the effective date of the entity's inactivation or the effective date of the entity's reactivation.

### **B. REPORTING A LEGALLY DISSOLVED POLITICAL ENTITY**

If an entity has been legally dissolved or is no longer in existence, the State should take prompt action to notify SSA of the dissolution. The State should send the PSSO a notice of legal dissolution and provide legal documentation with the notice of legal dissolution.

The PSSO will verify the information shown in the notice of dissolution (e.g., is the entity listed in the modification number shown in the notice) and forward the notice of dissolution to the RO for technical and legal clearance. RO will:

- notify the State that the legal documentation is acceptable or ask for additional information; and
- send a copy of the notice of dissolution to the PSSO and IRS.

### **C. EVIDENCE OF LEGAL DISSOLUTION**

The State must submit evidence which is legally sufficient to establish the fact of dissolution. The evidence may be in the form of a copy of the legal authority under which the dissolution occurred. This may be a copy of a city ordinance, a copy of the order of an authorized official which effectuated the dissolution, or a copy of the results of an election which authorized the dissolution. Where legislative authority is involved, either a reference to it or a copy of the legislation should be provided along with proof that this authority has been exercised. Where the legislative authority did not by itself dissolve the entity, a copy of the administrative or other order is required. A statement of the fact of dissolution executed by the official of the State or political subdivision with whom orders of dissolution are filed is acceptable as evidence of dissolution.

### **D. ERRONEOUS DISSOLUTION OF POLITICAL ENTITY**

If the dissolution action is erroneous because an entity was not legally dissolved or in fact nonexistent, the State should request a reconsideration of the dissolution action. The State should provide supporting evidence with the request. SSA will provide the State a copy of the reconsidered determination with the supporting evidence.

## **40001.490      Modification Exhibits**

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The following exhibits are those most commonly used by the States. States should follow the suggested formats and language as closely as possible. Some exhibits include an explanation concerning its use. The State should contact the PSSO or the RO for assistance with complex or unusual coverage scenarios.

### **A. ORIGINAL AGREEMENT**

- Exhibit 1 – Original Agreement for Interstate Instrumentality

G-SL\_40001.490A

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### **B. ABSOLUTE COVERAGE GROUP**

- Exhibit 2 – Modification to Extend Coverage to Section 218(b)(5) Coverage

G-SL\_40001.490B-1

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- Exhibit 3 – Modification to Extend Section 218(b)(5) Coverage to Individuals Ineligible for Membership in Retirement System

G-SL\_40001.490B-2

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**C. ABSOLUTE AND RETIREMENT SYSTEM GROUP COVERAGE**

- Exhibit 4 – Modification to Extend Coverage to Absolute Coverage Group and Retirement System Group of Same Entity

G-SL\_40001.490C

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**D. RETIREMENT SYSTEM COVERAGE GROUP – MAJORITY VOTE**

- Exhibit 5 – Modification for Section 218(d)(4) Retirement System Coverage

G-SL\_40001.490D-1

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- Exhibit 6 – Modification to Identify Additional Political Entity Joining a Retirement System—One Referendum Held for Entire Retirement System

G-SL\_40001.490D-2

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- Exhibit 7 – Modification to Identify Additional Political Entity Joining a Retirement System—Separate Referenda Held in Classification Designated by the State as Separate Deemed Retirement Systems

G-SL\_40001.490D-3

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- Exhibit 8 – Certification of Referendum – Regular Referendum under Section 218(d)(3)

G-SL\_40001.490D-4

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**E. RETIREMENT SYSTEM COVERAGE GROUP – DIVIDED VOTE**

- Exhibit 9 – Modification for Section 218(d)(6) Retirement System Coverage

G-SL\_40001.490E-1

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- Exhibit 10 – Modification for Section 218(d)(6) Retirement System Coverage for Individuals Ineligible for Membership in Retirement System

G-SL\_40001.490E-2

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- Exhibit 11 - Certification of Referendum – Divided Vote Referendum (Section 218(d)(7))

G-SL\_40001.490E-3

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- Exhibit 12 – Combined Certification of Referenda – Divided Vote Referendum (Section 218(d)(7))

G-SL\_40001.490E-4

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- Exhibit 13 – Second Chance Modification – Coverage for Members of a Divided Retirement System Who Did Not Initially Elect Coverage (Section 218(d)(7))

G-SL\_40001.490E-5

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**F. SPECIAL MODIFICATIONS**

- Exhibit 14 – Modification to Extend Coverage to Police Officer and/or Firefighter Positions Covered under a Retirement System

G-SL\_40001.490F-1

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- Exhibit 15 – Modification to Change Effective Date of Coverage

G-SL\_40001.490F-2

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- Exhibit 16 – Modification to Cover Services Previously Excluded

G-SL\_40001.490F-3

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- Exhibit 17 – Modification to Cover Positions under a Retirement System Optionally Excluded

G-SL\_40001.490F-4

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- Exhibit 18 – Modification to Exclude Election Workers on Statewide Basis



G-SL\_40001.490F-5

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- Exhibit 19 – Error Modification to Correct Error in Effective Date

G-SL\_40001.490F-6

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- Exhibit 20 – Error Modification to Extend Coverage to an Entity that Erroneously Paid for Social Security Coverage without a Section 218 Agreement

G-SL\_40001.490F-7

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- Exhibit 21 – Notification Entity Legally Dissolved

G-SL\_40001.490F-8

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- Exhibit 22 – SSA Reply to Notification of Legal Dissolution

G-SL\_40001.490F-9

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- Exhibit 23 – Modification to Extend Coverage to Entity Where Coverage Was Previously Terminated

G-SL\_40001.490F-10

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## **G. MEDICARE MODIFICATIONS**

- Exhibit 24 – Modification to Extend Medicare HI-Only Coverage (Majority Vote)

G-SL\_40001.490G-1

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- Exhibit 25 – Modification to Extend Medicare HI-Only Coverage (Divided Vote)

G-SL\_40001.490G-2

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